

Maintenance and Operation Fund Cash Flow for FY 2016-17

<i>October, 31</i>	<i>Current Months Activity</i>					
	<i>2014-15</i>	<i>2015-16</i>	<i>Actual 2016-17</i>	<i>Budget 2016-17</i>	<i>YTD Activity 2016-17</i>	<i>%</i>
Beginning Cash Balance	\$ 9,969,686.82	\$ 10,812,251.27	\$ 11,098,716.23	\$ 4,034,475.00	\$ 7,064,241.23	175.10%
REVENUES						
Taxes - Local Levies	2,736.94	2,355.73	1,012.66	656,500.00	242,895.53	37.00%
State Support Payments	-	-	-	17,994,249.00	9,105,106.23	50.60%
Other State Support	13,420.20	52,943.64	44,873.68	1,059,092.00	321,940.80	30.40%
Food Service Payroll	49,352.31	50,101.91	58,972.71	754,099.00	219,022.01	29.04%
Other Local Receipts	31,687.15	31,810.74	37,730.82	162,800.00	54,302.01	33.36%
Misc. Receipts	-	-	-	-	424.78	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	1,246.43	205.00	903.66	-	25,041.81	0.00%
Total Revenues	98,443.03	137,417.02	143,493.53	20,626,740.00	9,968,733.17	48.33%
Total Cash Available	10,068,129.85	10,949,668.29	11,242,209.76	24,661,215.00	17,032,974.40	69.07%
EXPENSES						
Monthly Bills	384,393.76	361,292.46	397,369.96	3,911,619.00	1,333,261.53	34.08%
Salaries	876,750.17	916,006.44	976,243.92	12,180,271.00	3,779,213.60	31.03%
Health Insurance & Benefits	149,616.25	156,132.75	173,059.26	2,275,322.00	659,365.75	28.98%
PERSI & FICA-MDCR	161,948.00	166,920.00	178,815.50	2,318,269.00	697,533.07	30.09%
Food Service Payroll	49,352.31	50,101.91	58,972.71	754,098.00	219,022.01	29.04%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,622,060.49	1,650,453.56	1,784,461.35	21,439,579.00	6,688,395.96	31.20%
					6,236,112.41	
Ending Cash Balance	\$ 8,446,069.36	\$ 9,299,214.73	\$ 9,457,748.41	\$ 3,221,636.00	\$ 10,344,578.44	321.10%
Year to Date Activity						
	<i>2014-15</i>	<i>2015-16</i>	<i>Actual 2016-17</i>	<i>Budget 2016-17</i>	<i>Difference</i>	<i>%</i>
Beginning Cash Balance	\$ 5,585,338.59	\$ 5,962,662.39	\$ 6,177,411.20	\$ 4,034,475.00	\$ (2,142,936.20)	100.00%
REVENUES						
Taxes - Local Levies	273,611.91	239,854.27	242,895.53	656,500.00	413,604.47	63.00%
State Support Payments	7,876,472.56	8,708,109.81	9,105,106.23	17,994,249.00	8,889,142.77	49.40%
Other State Support	304,409.88	360,317.89	321,940.80	1,059,092.00	737,151.20	69.60%
Food Service Payroll	196,401.97	194,220.03	219,022.01	754,099.00	535,076.99	70.96%
Other Local Receipts	76,383.93	52,859.54	54,302.01	162,800.00	108,497.99	66.64%
Misc. Receipts	35.68	134.20	424.78	-	(424.78)	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	20,356.90	22,531.84	25,041.81	-	(25,041.81)	0.00%
Total Revenues	8,747,672.83	9,578,027.58	9,968,733.17	20,626,740.00	10,658,006.83	51.67%
Total Cash Available	14,333,011.42	15,540,689.97	16,146,144.37	24,661,215.00	8,515,070.63	34.53%
EXPENSES						
Monthly Bills	1,069,951.73	1,204,176.22	1,333,261.53	3,911,619.00	2,578,357.47	65.92%
Salaries	3,418,649.78	3,574,320.33	3,779,213.60	12,180,271.00	8,401,057.40	68.97%
Health Insurance & Benefits	566,692.84	609,017.34	659,365.75	2,275,322.00	1,615,956.25	71.02%
PERSI & FICA-MDCR	635,245.74	659,741.32	697,533.07	2,318,269.00	1,620,735.93	69.91%
Food Service Payroll	196,401.97	194,220.03	219,022.01	754,098.00	535,075.99	70.96%
Transfers	-	-	-	-	-	0.00%
Total Expenses	5,886,942.06	6,241,475.24	6,688,395.96	21,439,579.00	14,751,183.04	68.80%
Ending Cash Balance	\$ 8,446,069.36	\$ 9,299,214.73	\$ 9,457,748.41	\$ 3,221,636.00	\$ 6,236,112.41	193.57%
Sweep Account Balance	\$ 8,446,046.07	\$ 9,299,214.73	\$ 9,457,748.41			
Investments Balance	-	-	-			
Total Cash	\$ 8,446,046.07	\$ 9,299,214.73	\$ 9,457,748.41			
Difference	\$ (23.29)	\$ -	\$ -			

<i>Fund Title</i>	<i>Monthly Revenues</i>			<i>YTD Revenues</i>		
	<i>2014-15</i>	<i>2015-16</i>	<i>2016-17</i>	<i>2014-15</i>	<i>2015-16</i>	<i>2016-17</i>
230 Local Contributions	-	-	-	-	-	-
231 Local Copier Maintenance	1,390.80	3,599.08	1,167.71	13,297.24	9,409.59	5,674.57
232 Local Programs	-	-	2,900.00	5,500.00	10,000.00	38,375.00
233 Albertson's Grants	1,436.30	-	-	1,436.30	-	-
241 Drivers Education	4,064.50	-	-	16,566.37	7,963.31	3,439.31
242 State LEP	-	144,853.00	143,522.00	155,935.00	144,853.00	143,522.00
243 State Professional Technical	-	-	-	21,213.18	26,499.72	72,382.23
244 State Misc. Grants	3,353.33	11,828.65	2,902.51	78,353.33	106,827.82	5,348.91
245 State Technology Grants	-	-	29,804.96	-	25,699.27	29,804.96
246 State Substance Abuse	-	-	-	-	-	-
247 State Literacy Grant	-	-	216,440.00	-	-	216,440.00
249 ISEE Phase II Grant	-	-	-	30,798.67	-	-
251 Title I-A Improving Basic Programs	59,505.94	75,476.00	2,717.85	268,873.16	264,429.61	221,904.70
253 Title I-C Migratory Children	10,249.81	11,177.39	1,349.97	103,296.18	66,993.07	69,806.71
257 Title VI-B - IDEA	51,808.64	51,493.37	-	163,076.80	163,732.35	115,134.60
258 Title VI-B - IDEA Preschool	1,164.15	1,269.56	-	1,164.15	1,269.56	-
263 Perkins III Vocational Ed.	-	-	-	28,318.29	20,479.93	3,537.53
270 Title III-English Language Acquisition	4,521.60	-	613.32	39,190.36	33,608.53	17,258.41
271 Title II-A Improving Teacher Quality	36,062.39	27,017.67	-	79,155.80	53,586.49	19,995.27
272 Title VI Rural & Low Income	6,101.45	5,782.76	-	-	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	7,955.17	9,396.53	4,389.06	893,767.47	1,493,976.68	1,414,210.28
410 Capital Projects	2,531.29	5,736.81	2,011.62	9,187.85	23,231.30	15,679.78
420 Plant & Facility	2,886.41	20,198.25	1,819.14	452,759.22	466,047.74	488,744.69
Total of All Funds	193,031.78	367,829.07	409,638.14	2,361,889.37	2,918,607.97	2,881,258.95

<i>Fund Title</i>	<i>Monthly Expenditures</i>			<i>YTD Expenditures</i>		
	<i>2014-15</i>	<i>2015-16</i>	<i>2016-17</i>	<i>2014-15</i>	<i>2015-16</i>	<i>2016-17</i>
230 Local Contributions	-	3,318.24	-	7,000.00	8,818.24	5,500.00
231 Local Copier Maintenance	6,667.41	6,343.27	5,358.92	22,099.44	24,676.14	24,981.09
232 Local Programs	2,191.96	1,132.42	6,413.34	2,191.96	1,385.80	15,926.00
233 Albertson's Grants	645.77	-	-	645.77	114.24	-
241 Drivers Education	1,680.66	46.05	2,876.24	15,667.19	12,371.04	15,853.07
242 State LEP	14,331.31	11,946.88	11,592.03	53,521.11	49,056.63	47,109.97
243 State Professional Technical	10,199.92	12,895.23	7,112.85	24,823.20	28,147.58	20,183.98
244 State Misc. Grants	21,597.57	31,111.76	15,405.09	48,339.88	131,735.37	127,769.90
245 State Technology Grants	33,415.81	39,541.01	3,027.64	100,566.17	119,506.78	133,007.01
246 State Substance Abuse	-	-	-	2,593.12	-	-
247 State Literacy Grant	-	-	10,635.05	-	-	10,635.05
249 ISEE Phase II Grant	630.41	-	-	2,681.75	1,740.43	-
251 Title I-A Improving Basic Programs	68,687.40	70,941.18	71,454.47	279,866.59	268,910.49	285,284.05
253 Title I-C Migratory Children	10,803.23	13,580.72	12,073.03	54,105.04	64,346.92	53,115.70
257 Title VI-B - IDEA	65,878.19	72,750.08	68,915.21	208,603.60	211,915.55	245,948.65
258 Title VI-B - IDEA Preschool	2,495.21	2,303.61	5,086.38	5,879.32	5,901.47	9,508.12
263 Perkins III Vocational Ed.	3,063.39	3,410.18	5,006.46	12,326.69	12,820.97	14,516.46
270 Title III-English Language Acquisition	9,972.14	6,475.61	681.08	29,086.16	35,839.90	2,899.33
271 Title II-A Improving Teacher Quality	23,317.92	6,086.42	7,985.36	71,985.37	51,200.57	48,675.93
272 Title VI Rural & Low Income	6,095.05	5,782.36	6,575.55	29,828.55	26,680.72	24,285.07
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	-	-	1,855,922.54	2,041,446.26	2,061,921.26
410 Capital Projects	498,005.45	701,598.20	848,041.60	748,320.59	2,151,768.37	5,137,840.46
420 Plant & Facility	31,309.71	5,798.27	111,642.01	250,591.25	274,132.38	1,090,378.37
Total of All Funds	810,988.51	995,061.49	1,199,882.31	3,826,645.29	5,522,515.85	9,375,339.47

<i>Fund Title</i>	<i>Cash Balance</i>			<i>Ending</i>	<i>Difference</i>
	<i>Beginning</i>	<i>Revenues</i>	<i>Expenditures</i>		
230 Local Contributions	18,697.44	-	-	18,697.44	-
231 Local Copier Maintenance	(17,306.75)	1,167.71	5,358.92	(21,497.96)	-
232 Local Programs	26,842.34	2,900.00	6,413.34	23,329.00	-
233 Albertson's Grants	3,954.66	-	-	3,954.66	-
241 Drivers Education	31,559.17	-	2,876.24	28,682.93	-
242 State LEP	(12,018.74)	143,522.00	11,592.03	119,911.23	-
243 State Professional Technical	6,886.98	-	7,112.85	(225.87)	-
244 State Misc. Grants	18,445.01	2,902.51	15,405.09	5,942.43	-
245 State Technology Grants	(107,599.70)	29,804.96	3,027.64	(80,822.38)	-
246 State Substance Abuse	51,354.42	-	-	51,354.42	-
247 State Literacy Grant	-	216,440.00	10,635.05	205,804.95	-
249 ISEE Phase II Grant	-	-	-	-	-
251 Title I-A Improving Basic Programs	(74,126.31)	2,717.85	71,454.47	(142,862.93)	-
253 Title I-C Migratory Children	7,472.01	1,349.97	12,073.03	(3,251.05)	-
257 Title VI-B - IDEA	(63,505.91)	-	68,915.21	(132,421.12)	-
258 Title VI-B - IDEA Preschool	1,150.09	-	5,086.38	(3,936.29)	-
263 Perkins III Vocational Ed.	(19,424.95)	-	5,006.46	(24,431.41)	-
270 Title III-English Language Acquisition	(2,699.63)	613.32	681.08	(2,767.39)	-
271 Title II-A Improving Teacher Quality	(56,457.31)	-	7,985.36	(64,442.67)	-
272 Title VI Rural & Low Income	(9,568.70)	-	6,575.55	(16,144.25)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	1,224,486.40	4,389.06	-	1,228,875.46	-
410 Capital Projects	5,003,804.84	2,011.62	848,041.60	4,157,774.86	-
420 Plant & Facility	2,169,504.84	1,819.14	111,642.01	2,059,681.97	-
Total	\$ 8,201,450.20	\$ 409,638.14	\$ 1,199,882.31	\$ 7,411,206.03	\$ -

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
10/01/16	Beginning Balance			\$ 5,236,108.47
10/03/16	State of Idaho-Super Conference A. Johnson	250.00		5,236,358.47
10/06/16	State of Idaho-Medicad Revenue	24,222.86		5,260,581.33
10/07/16	State of Idaho-Botball P. Aufderheidi	2,000.00		5,262,581.33
10/11/16	State of Idaho-Early Graduation Revenue	6,328.00		5,268,909.33
10/13/16	State of Idaho-Federal Programs	4,661.14		5,273,570.47
10/17/16	State of Idaho-State LEP Revenue	143,522.00		5,417,092.47
10/20/16	State of Idaho-Medicad Revenue	79.32		5,417,171.79
10/20/16	Jerome & Gooding Co Taxes, ISBA Dividend			5,417,171.79
	Reimburse Misc Expenses	11,793.53		5,428,965.32
10/21/16	State of Idaho-Fast Forward Revenue	675.00		5,429,640.32
10/24/16	State of Idaho-Nurse Grant & Reimburse Subs	3,042.51		5,432,682.83
10/25/16	State of Idaho-Ag Replacement Tax	13,178.50		5,445,861.33
10/26/16	USAC-E-rate Reimbursement	29,804.96		5,475,666.29
10/31/16	FS-Reimburse Oct Salary & Benefits,			5,475,666.29
	ARTEC Revenue, Copier Consortium-Wendell	89,303.92		5,564,970.21
10/31/16	State of Idaho-Literacy Revenue	216,440.00		5,781,410.21
10/31/16	DL Evans-Interest on Sweep Account	1,259.48		5,782,669.69
				5,782,669.69
10/31/16	Post AP Bills Payable		1,403,257.83	4,379,411.86
10/31/16	Post Oct Salary & Benefits		1,581,085.83	2,798,326.03
Total		\$ 546,561.22	\$ 2,984,343.66	\$ 2,798,326.03

Cash Reconciliation			
Fund	Balance		Subtotal
100 General Fund	9,457,748.41		9,457,748.41
230 Local Contributions	18,697.44		
231 Local Copier Maintenance	(21,497.96)		
232 Local Programs	23,329.00		
233 Albertson's Grants	3,954.66		
241 Drivers Education	28,682.93		
242 State LEP	119,911.23		
243 State Professional Technical	(225.87)		
244 State Misc. Grants	5,942.43		
245 State Technology Grants	(80,822.38)		
246 State Substance Abuse	51,354.42		
247 State Literacy Grant	205,804.95		
249 ISEE Phase II Grant	-		
251 Title I-A Improving Basic Programs	(142,862.93)		
253 Title I-C Migratory Children	(3,251.05)		
257 Title VI-B - IDEA	(132,421.12)		
258 Title VI-B - IDEA Preschool	(3,936.29)		
263 Perkins III Vocational Ed.	(24,431.41)		
270 Title III-English Language Acquisition	(2,767.39)		
271 Title II-A Improving Teacher Quality	(64,442.67)		
272 Title VI Rural & Low Income	(16,144.25)		
273 Title IV-A Safe and Drug Free Schools			
274 Title IV-A 21st Century Grant			
282 Title II-D Technology			(35,126.26)
310 Bond & Interest	1,228,875.46		1,228,875.46
410 Capital Projects	4,157,774.86		4,157,774.86
420 Plant & Facility	2,059,681.97		2,059,681.97
Total of Accounts	\$ 16,868,954.44		\$ 16,868,954.44
	Difference of ledger to cash totals		-
	Checks not cleared		281,618.81
	Sweep account balances		2,798,326.03
	Bank balance - DL Evans Sweep Account		3,079,944.81
	Sweep Account reconciliation difference		\$ (0.03)

DL Evans CEDARS Program CD Activity				
Date	Description	Revenue	Expenses	Balance
10/01/16	Beginning Balance			\$ 14,064,057.85
10/31/16	DL Evans-Interest on CDARS CD	6,570.45		14,070,628.30
				14,070,628.30
				14,070,628.30
				14,070,628.30
Total		\$ 6,570.45	\$ -	\$ 14,070,628.30

Checking account reconciliation for October 31.

Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	397,369.96	976,243.92	105,868.67	70,136.65	14,336.19	158,723.07	1,722,678.46
230 Local Contributions							-
231 Local Copier Maintenance	396.21	3,656.39	413.90	276.43	55.09	560.90	5,358.92
232 Local Programs	6,413.34						6,413.34
233 Albertson's Grants							-
241 Drivers Education	283.93	2,170.00	245.64	151.50	25.17		2,876.24
242 State LEP	(238.75)	8,623.76	970.66	616.89	133.07	1,486.40	11,592.03
243 Professional Technical	4,480.02	2,193.82	248.34	165.21	25.46		7,112.85
244 State Misc. Grants	1,716.52	10,503.71	1,189.03	726.72	156.88	1,112.23	15,405.09
245 State Technology Grants	3,027.64						3,027.64
246 State Substance Abuse							-
247 State Literacy Grant	3,063.64	5,713.67	646.78	412.12	82.46	716.38	10,635.05
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	2,130.24	46,417.01	5,254.46	3,229.54	837.56	13,585.66	71,454.47
253 Title I-C Migratory Children	1,324.14	6,852.31	775.69	460.29	136.54	2,524.06	12,073.03
257 Title VI-B - IDEA	16,821.90	36,517.97	3,599.86	2,684.62	585.64	8,705.22	68,915.21
258 Title VI-B - IDEA Preschool	3,377.83	1,449.00	125.82	110.84	22.89		5,086.38
263 Perkins III Vocational Ed.	1,792.00	2,457.46	278.18	163.53	34.84	280.45	5,006.46
270 Title III-English Language Acquisition	681.08						681.08
271 Title II-A Improving Teacher Quality	934.52	5,644.33	374.05	420.55	51.01	560.90	7,985.36
272 Title VI Rural & Low Income		4,738.58	536.40	356.56	74.62	869.39	6,575.55
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		39,129.65	4,399.17	2,810.18	860.49	14,583.40	61,782.89
310 Bond & Interest							-
410 Capital Projects	848,041.60						848,041.60
420 Plant & Facility	111,642.01						111,642.01
Total of All Funds	1,403,257.83	1,152,311.58	124,926.65	82,721.63	17,417.91	203,708.06	2,984,343.66
Total Payroll & A.P.	1,403,257.83	1,581,085.83					2,984,343.66
Difference	-	-					-